FY15 YTD Expenditure Variance Report as of December 31, 2014

FOR 2015 06

		A BUDGET	B = A x 50% YTD BUDGET	C YTD ACTUAL	D = C/B YTD ACT/ YTD BUD	E = C - B YTD ACT- YTD BUD	F COMMENTS
010 General Fund							
01001010 FIRST SELECTMAN'S OFFICE							
01001010__ 58100__ __	EDUCATIONAL AND MEMBERSHIPS	$ 44,000	$ 22,000	$ 37,154.00	169%	$ 15,154.00	Timing-Membership dues paid in Q1
01001030 TOWN CLERK							
01001030__ 56100__ __	PRINTING BINDING & PHOTOGRAPH	$ 113,539	$ 56,770	$ 33,213.48	59%	$ (23,556.02)	Timing- Payments for printing of ballots and real estate land records
01001050 ADMINISTRATIVE SERVICES							
01001050__ 56150__ __	POSTAGE	$ 1,500	$ 750	$ (12,440.43)	-1659%	$ (13,190.43)	Timing- all postage credited to this account and debited to various departments per usage report.
01001070 REGISTRARS OF VOTERS							
01001070__ 51070__ __	SEASONAL PAYROLL	$ 58,910	$ 29,455	$ 65,148.76	221%	$ 35,693.76	To be transferred from Contingency as budgeted.
01001230 CONSERVATION							
01001230__ 53200__ __	FEES AND PROFESSIONAL SERVICES	$ 107,446	$ 53,723	$ 43,547.04	81%	$ (10,175.96)	Timing-Hoydens Barn structural assessment completed and Brett Woods survey completed. Next phase to be started in the Spring.
01001230__ 54310__ __	MAINT/REPAIR EQUIPMENT	$ 70,346	$ 35,173	$ 2,760.57	8%	$ (32,412.43)	Timing-Work on tidegates, culverts, and dikes require application/permit process which has been delayed due to staff shortage. Will be on budget.
01001230__ 54320__ __	MAINT/REPAIR OF BLDGS & GROUND	$ 26,000	$ 13,000	$ -	0%	$ (13,000.00)	Timing-Barn repairs at Hoyden's Hill Open Space Area. Structural assessment completed, next phase to be started in the Spring to hit this account.
01001230__ 57000__ __	CAPITAL OUTLAY	$ 27,195	$ 13,598	$ -	0%	$ (13,597.50)	Timing- 4 x 4 pickup purchased in Q3.
01001270 LEGAL SERVICES							
01001270__ 53200__ __	FEES AND PROFESSIONAL SERVICES	$ 450,000	$ 225,000	$ 163,076.58	72%	$ (61,923.42)	Timing of receipt of legal bills

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01001330 HUMAN RESOURCES							
01001330__ 53410__ __	CLAIMS HANDLING SERVICE	$ 98,000	$ 49,000	$ 23,906.00	49%	$ (25,094.00)	Timing- Some insurance policies are paid in full at the beginning of the fiscal year and others are paid quarterly. There is also some movement in lines of coverage.
01001330__ 55210__ __	PROPERTY INSURANCE	$ 523,425	$ 261,713	$ 312,065.00	119%	$ 50,352.50	Timing- Some insurance policies are paid in full at the beginning of the fiscal year and others are paid quarterly. There is also some movement in lines of coverage.
01001330__ 55220__ __	ERRORS AND OMISSIONS & OTHER I	$ 226,300	$ 113,150	$ 134,526.00	119%	$ 21,376.00	Timing- Some insurance policies are paid in full at the beginning of the fiscal year and others are paid quarterly. There is also some movement in lines of coverage.
01001330__ 55230__ __	INTERSCHOLASTIC SPORTS INSURAN	$ 42,000	$ 21,000	$ 39,477.00	188%	$ 18,477.00	Timing- Some insurance policies are paid in full at the beginning of the fiscal year and others are paid quarterly. There is also some movement in lines of coverage.
01001330__ 55240__ __	LIABILITY INSURANCE	$ 580,000	$ 290,000	$ 437,889.00	151%	$ 147,889.00	Timing- Some insurance policies are paid in full at the beginning of the fiscal year and others are paid quarterly. There is also some movement in lines of coverage.
01001330__ 58930__ __	HEART & HYPERTENSION	$ 725,000	$ 362,500	$ 228,041.73	63%	$ (134,458.27)	Running at $38k/month; slightly less than last year
01003050 ASSESSOR							
01003050__ 53000__ __	INFORMATION TECHNOLOGY	$ 24,000	$ 12,000	$ -	0%	$ (12,000.00)	Reclass done in Q3 for the following invoices: QDS billed $13504.14 (8/8/14) for assessment admin system license and support fees, Vision Gov't Solutions billed $3750 (12/19/14) for online web hosting services. Vision Government Solutions billed $475 (12/19/14) for GIS software installed with existing version 6.4 CAMA software. After reclass $6270.86 is available for remaining QDS and Vision license and support fees. Best estimate for FY15 is $24k per the IT Dept.

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01003050__ 53200__ __	FEES AND PROFESSIONAL SERVICES	$ 453,200	$ 226,600	$ 384,554.14	170%	$ 157,954.14	Vision contract invoices for Q3 and Q4 are $32k, Personal property invoices for remainder are $5k and estimated pretrial appraisal expenses of $1k. Could be $48k favorable variance.
01003090 TAX COLLECTOR							
01003090__ 56100__ __	PRINTING BINDING & PHOTOGRAPH	$ 22,000	$ 11,000	$ -	0%	$ (11,000.00)	Timing- QDS invoices for bills.
01003110 INFORMATION TECHNOLOGY							
01003110__ 54310__ __	MAINT/REPAIR EQUIPMENT	$ 79,100	$ 39,550	$ 29,091.00	74%	$ (10,459.00)	Timing- replacements and repairs done when completed
01003130 BOARD OF FINANCE							
01003130__ 53200__ __	FEES AND PROFESSIONAL SERVICES	$ 99,000	$ 49,500	$ 64,650.00	131%	$ 15,150.00	Timing- FY14 Audit payments to CohnReznick
01003150 UNEMPLOYMENT COMPENSATION							
01003150__ 52510__ __	UNEMPLOYMENT COMPENSATION	$ 200,000	$ 100,000	$ 178,389.00	178%	$ 78,389.00	Represents 5 months actual- projecting $122K over budget
01004010 FIRE							
01004010__ 51064__ __	OT EARNINGS-BUS/OTHER RELIEF	$ 301,022	$ 150,511	$ 207,954.05	138%	$ 57,443.05	Timing- All OT accounts looked at together; many vacations in summer months and numerous programs implemented by State and local programs in reference to the Ebola Crisis, Active Shooter Planning, and developing new apparatus specification. As of Q2, all OT accounts looked at together are slightly under budget.
01004010__ 51065__ __	OT EARNINGS-TRAINING RELIEF	$ 215,000	$ 107,500	$ 40,572.56	38%	$ (66,927.44)	Timing- All OT accounts looked at together; many vacations in summer months and numerous programs implemented by State and local programs in reference to the Ebola Crisis, Active Shooter Planning, and developing new apparatus specification. As of Q2, all OT accounts looked at together are slightly under budget.
01004010__ 51090__ __	HOLIDAY PAY	$ 200,000	$ 100,000	$ 2,506.32	3%	$ (97,493.68)	Timing- to be paid in Q4 per Contract
01004010__ 51110__ __	PAY DIFFERENTIAL	$ 264,416	$ 132,208	$ 245,189.67	185%	$ 112,981.67	Timing- per Contract, this is paid annually in December

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01004010__ 54310__ __	MAINT/REPAIR EQUIPMENT	$ 49,880	$ 24,940	$ 37,694.07	151%	$ 12,754.07	Timing- majority of equipment testing, including the SCBA, is completed in the Fall.
01004010__ 54320__ __	MAINT/REPAIR OF BLDGS & GROUND	$ 76,500	$ 38,250	$ 55,998.73	146%	$ 17,748.73	Over budget due to larger scheduled building maintenance projects completed. Can be over by $10k but will use surpluses in other accounts to cover.
01004010__ 56120__ __	CLOTHING AND DRY GOODS	$ 170,995	$ 85,498	$ 107,384.29	126%	$ 21,886.79	Timing- Clothing Allowance in Q1. In addition, $45k annually for new firefighter turn out gear.
01004010__ 58100__ __	EDUCATIONAL AND MEMBERSHIPS	$ 58,100	$ 29,050	$ 15,437.75	53%	$ (13,612.25)	Timing- attend training classes in the Spring; no new firefighters sent to the Academy. Will use surplus to fund other accounts.
01004030 POLICE							
01004030__ 51030__ __	PART-TIME PAYROLL	$ 99,636	$ 49,818	$ 37,458.40	75%	$ (12,359.60)	Timing-Could be slightly under budget
01004030__ 51040__ __	PART-TIME PAYROLL - SPECIAL PO	$ 189,871	$ 94,936	$ 113,118.34	119%	$ 18,182.84	Timing- winter savings
01004030__ 51050__ __	OVERTIME EARNINGS	$ 692,797	$ 346,399	$ 475,310.14	137%	$ 128,911.64	Both OT accounts will be over budget due to 2 staff issues: 1. greater than anticipated turnover creating salary savings of $175k and 2. supervisor issues off duty requiring add'l OT of $300k...netting to unfavorable variance of $125k
01004030__ 51055__ __	OVERTIME EARNINGS - REPLACEMEN	$ 1,021,408	$ 510,704	$ 706,295.51	138%	$ 195,591.51	Both OT accounts will be over budget due to 2 staff issues: 1. greater than anticipated turnover creating salary savings of $175k and 2. supervisor issues off duty requiring add'l OT of $300k...netting to unfavorable variance of $125k
01004030__ 51070__ __	SEASONAL PAYROLL	$ 66,356	$ 33,178	$ 60,847.90	183%	$ 27,669.90	Timing- Marina guards are seasonal
01004030__ 51090__ __	HOLIDAY PAY	$ 302,260	$ 151,130	$ 108,688.66	72%	$ (42,441.34)	Timing-will be on budget
01004030__ 51100__ __	OVERTIME EARNINGS - TRAINING	$ 317,876	$ 158,938	$ 120,320.04	76%	$ (38,617.96)	Timing-will be on budget
01004030__ 51110__ __	PAY DIFFERENTIAL	$ 385,800	$ 192,900	$ 323,313.90	168%	$ 130,413.90	Timing-will be on budget
01004030__ 51120__ __	CROSSING GUARDS	$ 150,130	$ 75,065	$ 64,308.50	86%	$ (10,756.50)	Timing-will be on budget
01004030__ 54150__ __	MOTOR VEHICLE FUEL AND LUBE	$ 339,296	$ 169,648	$ 135,392.40	80%	$ (34,255.60)	Timing-will be on budget
01004030__ 54330__ __	MAINT/REPAIR AUTOMOTIVE	$ 75,618	$ 37,809	$ 59,510.97	157%	$ 21,701.97	Timing-will be on budget
01004030__ 56120__ __	CLOTHING AND DRY GOODS	$ 199,650	$ 99,825	$ 172,088.74	172%	$ 72,263.74	Timing-will be on budget
01004030__ 56140__ __	SPECIAL DEPARTMENTAL SUPPLIES	$ 75,000	$ 37,500	$ 53,041.76	141%	$ 15,541.76	Timing-will be on budget
01004030__ 57000__ __	CAPITAL OUTLAY	$ 404,569	$ 202,285	$ 336,425.23	166%	$ 134,140.73	Timing- Vehicle purchase in Q2- will be on track
01004030__ 58110__ __	TRAINING	$ 142,000	$ 71,000	$ 92,432.09	130%	$ 21,432.09	Timing-will be on budget
01004050 ANIMAL CONTROL							
01004050__ 57000__ __	CAPITAL OUTLAY	$ 22,500	$ 11,250	$ 22,500.00	200%	$ 11,250.00	Timing- full year expended

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01004090 HYDRANT & WATER SERVICES							
01004090__ 54110__ __	UTILITIES - WATER	$ 1,690,232	$ 845,116	$ 698,949.51	83%	$ (146,166.49)	Timing- Represents 5 months
01004110 EMERGENCY MANAGEMENT							
01004110__ 55300__ __	COMMUNICATIONS	$ 34,080	$ 17,040	$ 32,000.00	188%	$ 14,960.00	Timing-Reflects full year payment
01004150 ECC							
01004150__ 54310__ __	MAINT/REPAIR EQUIPMENT	$ 50,000	$ 25,000	$ 13,350.22	53%	$ (11,649.78)	Variable- depending on needed repairs
01004150__ 55300__ __	COMMUNICATIONS	$ 163,480	$ 81,740	$ 59,844.70	73%	$ (21,895.30)	Timing- payment of telecommunication invoices.
01004150__ 55301__ __	COMMUN-CMED	$ 56,012	$ 28,006	$ 56,011.05	200%	$ 28,005.05	Timing-Reflects full year payment
01005030 PUBLIC WORKS - OPERATIONS							
01005030__ 51050__ __	OVERTIME EARNINGS	$ 233,400	$ 116,700	$ 198,392.65	170%	$ 81,692.65	$25k overage expected; cutting back in Q3 & Q4
01005030__ 51060__ __	OVERTIME EARNINGS - SNOW REMOV	$ 125,000	$ 62,500	$ 2,180.52	3%	$ (60,319.48)	Slow start to snow season; Will update in Q3 but estimating as of 2/11/15 is $53k overage
01005030__ 51070__ __	SEASONAL PAYROLL	$ 191,250	$ 95,625	$ 120,865.93	126%	$ 25,240.93	Could hold off on hiring to offset other OT accounts
01005030__ 51160__ __	LONGEVITY BONUS	$ 40,200	$ 20,100	$ 37,400.00	186%	$ 17,300.00	Timing- Union contracted item; paid in Q2
01005030__ 54010__ __	CONTRACTED PROPERTY SERVICES	$ 1,313,800	$ 656,900	$ 777,715.06	118%	$ 120,815.06	Snow storms caused $55k overage as of 2/11/15
01005030__ 54110__ __	UTILITIES - WATER	$ 125,000	$ 62,500	$ 49,709.27	80%	$ (12,790.73)	Timing- Q3 and Q4 higher; should be on budget
01005030__ 54120__ __	UTILITIES - GAS	$ 275,000	$ 137,500	$ 89,824.48	65%	$ (47,675.52)	Timing- Q3 higher; should be on budget
01005030__ 54130__ __	UTILITIES - ELECTRIC	$ 738,603	$ 369,302	$ 499,161.45	135%	$ 129,859.95	Demands peak in Q3 and Q4-Rates increase from 6 cents to 10 cents Jan, 1st for 2 months, then go back to 8 cents after, this account will run over based on lower cost projection now increased due to rate increase, est 10% over-$74k
01005030__ 54131__ __	UTILITIES-ELECTRIC-FTC	$ 21,442	$ 10,721	$ -	0%	$ (10,721.00)	Reclass needed; will be on budget
01005030__ 54150__ __	MOTOR VEHICLE FUEL AND LUBE	$ 246,670	$ 123,335	$ 89,016.63	72%	$ (34,318.37)	End of Q2 was underbudget; but recent storms used diesel fuel: (Nov-3120.3, Dec-5,438.8, Jan-8,688.2, Feb as of 2/11/15-2,459). Consumption increasing with storms. Projecting $26k overage as of 2/11/15
01005030__ 54320__ __	MAINT/REPAIR OF BLDGS & GROUND	$ 395,000	$ 197,500	$ 378,163.43	191%	$ 180,663.43	Many maintenance items running high, trying to cut back, will have better update for Q3 but do expect this to run over by at least $50k

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01005030__ 54330__	__	MAINT/REPAIR AUTOMOTIVE	$ 365,275	$ 182,638	$ 206,190.83	113%	$ 23,553.33	Running slightly high, trying to cut back, winter storms influence this. As of 2/11/15, $10k overage
01005030__ 54340__	__	MAINT/REPAIR IMPROVED ROADS	$ 252,000	$ 126,000	$ 258,593.39	205%	$ 132,593.39	Spending stopped
01005030__ 54370__	__	MATERIALS FOR MAINT/REPAIR	$ 603,526	$ 301,763	$ 416,675.64	138%	$ 114,912.64	As winter gets worse overage increases; over by $26k as of 2/11/15
01005030__ 57000__	__	CAPITAL OUTLAY	$ 188,284	$ 94,142	$ 105,893.32	112%	$ 11,751.32	Timing- will be on budget
01005030__ 57002__	__	CAPITAL - ASPHALT PAVING	$ 2,750,000	$ 1,375,000	$ 2,419,790.82	176%	$ 1,044,790.82	Timing- seasonal; will be on budget
01006010 HEALTH								
01006010__ 51030__	__	PART-TIME PAYROLL	$ 327,267	$ 163,634	$ 138,714.75	85%	$ (24,918.75)	Timing-70% of nursing staff work from last week in August to 3rd week in June.
01006050 HUMAN SERVICES								
01006050__ 51030__	__	PART-TIME PAYROLL	$ 298,898	$ 149,449	$ 131,780.26	88%	$ (17,668.74)	Senior Center manager position vacant for 4 months; new hire in Nov
01006070 SOLID WASTE & RECYCLING								
01006070__ 51030__	__	PART-TIME PAYROLL	$ 56,906	$ 28,453	$ 39,055.60	137%	$ 10,602.60	Training for new part-time employees on security cameras
01006070__ 54010__	__	CONTRACTED PROPERTY SERVICES	$ 516,221	$ 258,111	$ 216,990.22	84%	$ (41,120.28)	$35k expense to be reclassed into this account then will be on budget.
01007050 PARKS & RECREATION								
01007050__ 51070__	__	SEASONAL PAYROLL	$ 45,463	$ 22,732	$ 38,984.29	171%	$ 16,252.79	Timing- will be on budget
01007070 WATERFRONT & MARINA								
01007070__ 51070__	__	SEASONAL PAYROLL	$ 323,191	$ 161,596	$ 283,606.47	176%	$ 122,010.97	May exceed budget by $3k depending on number of returning staff
01007070__ 54320__	__	MAINT/REPAIR OF BLDGS & GROUND	$ 30,000	$ 15,000	$ 2,738.96	18%	$ (12,261.04)	Timing- will be on budget
01007113 SMITH RICHARDSON GOLF COURSE								
01007113__ 51070__	__	SEASONAL PAYROLL	$ 146,150	$ 73,075	$ 98,834.34	135%	$ 25,759.34	Timing- will be on budget
01007113__ 51070__	20000__	SEASONAL PAYROLL	$ 103,725	$ 51,863	$ 67,949.15	131%	$ 16,086.65	Timing- will be on budget
01007113__ 53200__	__	FEES AND PROFESSIONAL SERVICES	$ 189,050	$ 94,525	$ 113,872.75	120%	$ 19,347.75	Timing- will be on budget
01007113__ 54110__	__	UTILITIES - WATER	$ 50,000	$ 25,000	$ 42,276.22	169%	$ 17,276.22	May exceed budget- weather dependent. May be $7k over using last year actuals
01007113__ 54320__	__	MAINT/REPAIR OF BLDGS & GROUND	$ 76,452	$ 38,226	$ 64,361.39	168%	$ 26,135.39	Timing- will be on budget
01007113__ 56140__	__	SPECIAL DEPARTMENTAL SUPPLIES	$ 189,660	$ 94,830	$ 164,025.61	173%	$ 69,195.61	Timing- will be on budget

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01099999 GF EXPENSE							
01099999__ 59995__ __	FEMA- EXPENSE	$ -		$ (181,324.06)	#DIV/0!	$ (181,324.06)	Witt O'Brien FEMA invoices. $230k accrual from last year reversed less payments made